

☒ R/W MANUAL CHANGE
(1993 Edition)

RWMC- 160

☐ PROCEDURAL HANDBOOK
(1984 Edition)

RWPH-____-____-____
TRANSMITTAL#____

TITLE:
APPRAISALS

APPROVED BY:


JUDY M. DOWNER

DATE ISSUED:

JUN 13 2006

Page 1 of 1

SUBJECT AREA:

CHAPTER 7 - APPRAISALS

ISSUING UNIT:

OFFICE OF APPRAISALS AND LOCAL PROGRAMS

SUMMARY OF CHANGES: Updates Exhibit 7-EX-19, Request for Copy of Tax Return Form FTB 3516, and the Exhibits Table of Contents.

PURPOSE

This manual change updates Exhibit 7-EX-19, Request for Copy of Tax Return Form FTB 3516. The Franchise Tax Board has updated Form FTB 3516.

PROCEDURES

7-EX-19 REQUEST FOR COPY OF TAX RETURN FORM FTB 3516
Replace with new exhibit.

EFFECTIVE DATE

Immediately.

MANUAL IMPACT

- Remove the superseded pages and insert the attached pages in the Manual.
- Record the action on the Revision Record.

REVISION SUMMARY

<u>Chapter</u>	<u>Remove Old Pages</u>	<u>Insert New/Revised Pages</u>
	Remove the following in its entirety:	Replace with the following in its entirety:
7 - Exhibits	Table of Contents REV 12/2005 7-EX-19	Table of Contents REV 6/2006 7-EX-19 (REV 6/2006)

CHAPTER 7

Appraisals Table of Contents

EXHIBITS

<u>Exhibit No.</u>	<u>Title</u>
7-EX-1	Appraisal Report Front Cover
7-EX-2	Summary of Comparable Data
7-EX-3	Documentation of Economic Rent
7-EX-4	Final Reconciliation Summary
7-EX-5	Cost Approach - Cost New Less Depreciation
7-EX-6	Summary of Damage Alternatives
7-EX-7	Rental Schedule and Unit Inventory (Residential)
7-EX-8	Building Check Sheet
7-EX-9	Commercial Industrial Building Record
7-EX-10	Appraisal of Outdoor Advertising Site Value
7-EX-11	Memorandum Requesting Sign Board Information
7-EX-12	Claim for Reimbursement [Existing Outdoor Advertising Painted Bulletin or Special Build Structure (Schedule B)]
7-EX-13	Estimate of Relocation Cost [Special Builds, Painted Bulletins, and Urban Rotate Bulletins]
7-EX-14	Poster Panel Removal [Payment and Depreciation Schedules A through H (English Units)]
7-EX-15	Excess Land Public Sale Estimate
7-EX-16	Memorandum – Market-Value Determination
7-EX-17	Notice of Decision to Appraise
7-EX-17A	Notice of Decision to Inspect
7-EX-18	Report Analysis
7-EX-19	Request for Copy of Tax Return Form FTB 3516
7-EX-20	Hold for Future Use
7-EX-21	Appraisal Title Page
7-EX-21A	Waiver Valuation Title Page
7-EX-21B	Appraisal Title Page - Review Appraiser
7-EX-22	Appraisal Checklist
7-EX-23	Appraisal Transmittal Letter
7-EX-24	Senior Field Review Certificate and Appraisal Review Report
7-EX-24A	Senior Review Certificate and Appraisal Review Report
7-EX-24B	Senior Review Certificate – Waiver Valuation
7-EX-24C	Senior Field Review Certificate – Excess Lands
7-EX-24D	Review Appraiser Certificate
7-EX-25	Non Complex Valuations (\$10,000 or Less)

REQUEST FOR COPY OF TAX RETURN FORM FTB 3516

(Form #)

EXHIBIT

7-EX-19 (REV 6/2006)

Page 1 of 3

Form FTB 3516 is available from Franchise Tax Board's Web site at: http://www.ftb.ca.gov/forms/03_forms/3516.pdf
or see the following two pages.



REQUEST FOR COPY OF PERSONAL INCOME TAX OR FIDUCIARY RETURN

Please see other side of this form to request Corporation (100, 100S, 100W, 100WE or 199), Partnership (565), or Limited Liability Company (568) Returns.

NAME AND ADDRESS TO WHICH PHOTOCOPIES ARE TO BE MAILED		NAME AND ADDRESS OF TAXPAYERS AS SHOWN ON TAX RETURN OR CLAIM	
REQUESTER'S TELEPHONE NUMBER		TAXPAYER'S TELEPHONE NUMBER	
TAX YEARS REQUESTED		SOCIAL SECURITY NUMBER (If you filed a joint return, enter your spouse's SSN below)	
		SPOUSE'S SOCIAL SECURITY NUMBER	
SIGNATURE OF TAXPAYER OR REPRESENTATIVE	TYPE OR PRINT NAME		DATE
SIGNATURE OF SPOUSE	TYPE OR PRINT NAME		DATE

If a paid preparer completed your tax returns, check first to see if you can get a copy from the preparer. This may save you both time and money.

Copies of your personal income tax returns are available ONLY for the last three and a half years. There is a \$20.00 charge for each tax year requested.

You must sign this request. Without proper authorization, we will be unable to provide you with the requested copies. If you are not the taxpayer, you must provide appropriate authorization to receive copies of tax returns or claims. Appropriate authorization includes one of the following:

- A letter signed by the taxpayer authorizing the Franchise Tax Board to release the requested material to you.
- A Power of Attorney (FTB 3520) currently in effect.
- An Internal Revenue Service Power of Attorney stating that it applies to FTB.
- A signed copy of form FTB 3516 by the taxpayer.
- A certified copy of the letters of administration or testamentary dated within the past 12 months, if the taxpayer is deceased. If the letters are more than 12 months old, a clerk of the court must recertify them stating they are still in effect.

If you e-filed or tele-filed your tax return, attach a copy of your photo ID with this request for signature identification purposes. (Example, a California driver's license or a California identification card)

If a bankruptcy is involved and you are not the taxpayer, you must provide one of the following:

- Court documents appointing you as trustee.
- A letter signed by the trustee authorizing you to receive this material and a copy of the court documents appointing the trustee.
- Appropriate authorization.

* There is **no charge** for a copy of your personal income tax return if that tax return was for a **tax year** in which you were a victim of a designated California state or federal disaster.

If you do not meet the above criteria, send a check payable to the Franchise Tax Board for \$20.00 for each tax year you request.

Mail your request to:
RID UNIT
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

For additional information, please call (916) 845-5375



REQUEST FOR COPY OF CORPORATION, EXEMPT ORGANIZATION, PARTNERSHIP, OR LIMITED LIABILITY COMPANY RETURN

Please see other side of this form to request Personal Income Tax (540, 540A, 540EZ, 540 2EZ, 540NR or Fiduciary [541]) Returns.

NAME AND ADDRESS TO WHICH PHOTOCOPIES ARE TO BE MAILED		NAME AND ADDRESS OF TAXPAYERS AS SHOWN ON TAX RETURN OR CLAIM	
TAX RETURN REQUESTED (Please check box)	TAXABLE YEARS	CORPORATION NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
<input type="checkbox"/> 100 – Corporation Return		CALIFORNIA SECRETARY OF STATE NUMBER	
<input type="checkbox"/> 100W – California Franchise or Income Tax Water's-Edge Corporation Return			
<input type="checkbox"/> 100WE – Water's Edge Corporation Return			
<input type="checkbox"/> 100S – S Corporation Return			
<input type="checkbox"/> 109 – Exempt Organization Business Income Tax Return			
<input type="checkbox"/> 199 – Exempt Organization Annual Information Return			
<input type="checkbox"/> 565 – Partnership Return			
<input type="checkbox"/> 568 – Limited Liability Company Return			
I declare under penalty of perjury, I am a current authorized representative for the above taxpayer.			
SIGNATURE AND TITLE OF OFFICER OR TRUSTEE		TYPE OR PRINT NAME	DATE
DAYTIME TELEPHONE NUMBER ()			

If a paid preparer completed your tax returns, check first to see if you can get a copy from the preparer. This may save you both time and money.

Copies of corporation, exempt organization, and limited liability company tax returns are available for the last five years. Partnership returns are retained for three years and a half years from the original due date. There is a \$20.00 charge for each tax year requested.

A current authorized representative of the taxpayer must sign this request and provide the business title. Without proper authorization we will be unable to provide the requested copies.

If a suspended corporation is involved, any amounts owed must be paid before we can send you the requested information. To determine the amount owed, please call one of the following numbers: from within the United States, (800) 852-5711; from outside the United States (not toll-free), (916) 845-6500; or for the hearing or speech impaired (800) 822-6268.

If a bankruptcy is involved and you are not the taxpayer, you must provide one of the following:

- Court documents appointing you as trustee.
- A letter signed by the trustee authorizing you to receive this material and a copy of the court documents appointing the trustee.
- Appropriate authorization.

* There is **no charge** for a copy of your tax return, if that tax return was for a **tax year** in which you were a victim of a designated California state or federal disaster.

If you do not meet the above criteria, send a check payable to the Franchise Tax Board for \$20.00 for each tax year you request.

Mail your request to:
RID UNIT CORP
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

For additional information call (916) 845-5116